EDD
Serving the People
of California

INSTRUCTIONS FOR PREPARING THE DE88/DE88 ALL
PAYROLL TAX DEPOSIT COUPON

The address and telephone number of your local ETCSO is listed in your local telephone directory in the State Government section under "Employment Development Department".

EMPLOYMENT TAX CUSTOMER SERVICE OFFICES (ETCSO)*

Bakersfield	(661) 395-2896	Monterey	(531) 649-2902	San Jose	(408) 277-9400
Downey	(562) 923-1237	Oakland	(510) 577-2396	Santa Monica	(310) 576-6400
Escondido	(760) 737-2200	Orange	(714) 288-2601	Santa Rosa	(707) 576-2094
Eureka	(707) 445-6522	Sacramento	(916) 464-3502	Stockton	(209) 956-1438
Fresno	(559) 445-5132	San Bernardino	(909) 383-4176	Van Nuys	(818) 901-5208
Laguna Hills	(949) 768-6102	San Diego	(619) 516-1920	Ventura	(805) 654-4506
Long Beach	(562) 428-0021	San Francisco	(415) 929-5700	Visalia	(559) 635-3220

EMPLOYMENT TAX SERVICE POINTS (ETSP)
The following locations <u>have no open counter</u>. Forms and a lobby phone are available.

Capitola	(831) 464-6293	Marysville	(530) 741-4020	San Luis Obispo	(805) 549-3512
Chico	(530) 895-4401	Modesto	(209) 576-6205	San Mateo	(650) 358-4102
El Centro	(760) 353-4990	Pleasant Hill	(925) 977-8265	Vallejo	(707) 648-4040
El Monte	(562) 923-1237	Redding	(530) 225-2205		
Los Angeles	(323) 669-7670	Riverside	(909) 383-4176		

*If you are an out-of-state employer, please contact the Sacramento ETCSO at (916) 464-3502, or write to:

Employment Development Department
3321 Power Inn Road, Suite 220
Sacramento, CA 95826

All ETCSOs and ETSPs are open Monday through Friday from 8:00 a.m. until 5:00 p.m. Offices are closed on State Holidays.

If you have any questions regarding FILING REQUIREMENTS, contact your nearest ETCSO at the telephone number listed above.

For your TAX RATE INFORMATION, please refer to either your Notice of Contribution Rates and Statement of UI Reserve Account (DE2088) mailed to you under separate cover or call the Contribution Rate Group's Automated Call Processing (ACP) line at (916) 653-7795.

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GENERAL INFORMATION

PAYROLL TAX DEFINITIONS

California PIT California Personal Income Tax (PIT) withholdings or State Withholding Tax - Employers may be required to withhold California PIT from their individual employee wages.

SDI State Disability Insurance (SDI) - Subject employers must withhold SDI from individual employee wages to the taxable wage limit.

UI Unemployment Insurance (UI) - Subject employers are responsible for paying UI on individual employee wages to the taxable wage limit.

ETT Employment Training Tax (ETT) - Employers with a positive reserve account balance are required to pay ETT.

PAYROLL TAXES

- An employer's UI contribution rate is based on their reserve account balance and may fluctuate annually.

- Employers with a positive reserve account balance pay ETT.

- The SDI rate is the same for all employers and may fluctuate annually.

- PIT withholding schedules are located in the 2000 California Employer's Guide (DE 44) mailed under separate cover. If you do not have a guide, contact Account Services Group at (916) 654-7041

- Payment of UI and ETT is not due until the end of the quarter.

  - If you prepay your UI and ETT along with your Next Banking Day, Semi-Weekly, or Monthly deposits of SDI and PIT, no UI and ETT deposit is required at the end of the quarter.

  - If you do not prepay your UI and ETT taxes with your Next Banking Day, Semi-Weekly, or Monthly deposits of SDI and PIT, you will be required to make UI and ETT deposit at the end of the quarter.

- Penalty and interest will be charged for late deposits/payments. Refer to PAYMENT DUE DATES on page 3.

COMPUTING PAYROLL TAXES

- Instructions for calculating taxable wages and payment amounts can be found on pages 4 through 9.

- Use the worksheets found on pages 10 and 11 for computing the amount of your payroll tax payments.

- Record your payroll tax deposits/payments on the Employer Record of California Tax/Withholdings Deposits found on page 12.

OTHER

- If you have a change of mailing address, change in ownership, or have quit doing business, complete the CHANGE OF ADDRESS or BUSINESS/FINAL REPORT FORM on page 13 and mail it to the address shown on the form. ADDRESS CHANGES MADE ON THE DE 88ALL CANNOT BE PROCESSED.

- Use the Reorder Form on page 13 to request a personalized preprinted coupon booklet. Please allow six weeks for delivery.

- If you want a receipt other than your cancelled check, prepare a letter requesting a receipt and include it, along with a self-addressed stamped envelope, with your deposit/payment.

TO AUTOMATE YOUR PAYROLL TAX PAYMENTS AND ELIMINATE PREPARATION OF A DE 88/DE 88ALL COUPON, USE ELECTRONIC FUNDS TRANSFER (EFT). CONTACT OUR EFT UNIT AT (916) 654-9130 OR FAX (916) 654-7441 FOR MORE INFORMATION. You may also refer to page 41 in the 2000 California Employer's Guide (DE 44) mailed to you under separate cover for information about EFT.

PAYMENT DUE DATES

Payroll tax payments should be remitted with a properly completed DE 88/DE 88ALL coupon. FAILURE TO PROPERLY COMPLETE a DE 88/DE 88ALL coupon may result in your payment being posted to the wrong Quarter/Year and interest and penalty may be assessed.

California PIT and SDI due dates are generally the same as Federal deposit due dates:

If a Federal Payroll Tax Deposit is Required	**AND** You Have Accumulated California PIT Withholdings Of	PIT & SDI Deposit Required?	If Pay Day Is	Last Timely Postmark Date
Next Banking Day	$400 or less	No	N/A	N/A**
Next Banking Day	More than $400	Yes	N/A	Next Banking Day
Semi-Weekly	$400 or less	No	N/A	N/A**
Semi-Weekly	More than $400	Yes	Wed., Thurs., Fri.	The following Wed.*
			Sat., Sun., Mon., Tues.	The following Fri.*
Monthly	$400 or less	No	N/A	N/A**
Monthly	More than $400	Yes	N/A	15th of the following month*
Quarterly	Less than $350	No	N/A	**
Quarterly	$350 or more	Yes	N/A	15th of the following month*

*   If the last timely postmark date falls on a Saturday, Sunday or bank holiday, the next business day is considered the last timely date.

** All unremitted employee withholding taxes for a quarter are due with employer tax deposits by the last timely date for the quarter.

Unemployment Insurance and Employment Training Tax are due quarterly:

Quarter Ended	Due Date	Last Timely Postmark Date
March 31, 2000	April 3, 2000	May 1, 2000
June 30, 2000	July 3, 2000	July 31, 2000
September 30, 2000	October 2, 2000	October 31, 2000
December 31, 2000	January 2, 2001	January 31, 2001

PAYROLL TAX PAYMENTS ARE DUE AND MUST BE REPORTED IN THE QUARTER THEY WERE PAID, NOT IN THE QUARTER THEY WERE EARNED.

COMMON ERRORS TO AVOID WHEN COMPLETING A DE 88/DE 88ALL COUPON:

DO:
- Use the year 2000, DE 88 Rev. 14 (2-00) coupons.
- **Use black ink only.**
- Print or type the information.
- Stay within the boxes
- Enter positive amounts only on the DE 88 coupon.
- Check to make sure payment amounts are entered in the correct boxes (i.e., UI in the UI box, SDI in the SDI box, etc.)

REMEMBER:
- Don't use a facsimile (photocopy) of the DE 88 coupon.
- Don't enter negative or credit amounts on the DE 88 coupon.
- Don't use any symbols ($ or .)
- Don't enter zeroes (0.00) in the **PAYMENT AMOUNTS** fill-in box(es) if nothing is due. Leave the box(es) blank.
- Don't alter in any way preprinted information appearing on the DE 88 coupon.

PROPERLY COMPLETED PAYMENT TYPE BOXES :   ✓ OR X

PROPERLY COMPLETED PAYMENT AMOUNT BOXES : | | | 1 | 5 | 4 | 2 | 9 | 6 |

INSTRUCTIONS FOR COMPLETING DE 88/DE 88ALL COUPONS

The following instructions are for completing Items 1, 2, 3, and 4 on the DE 88ALL coupon. The PAYROLL DATE, PAYMENT TYPE, and PAYMENT QUARTER **must** be completed in order to process your payment correctly. **FAILURE TO COMPLETE THESE ITEMS MAY RESULT IN YOUR PAYMENT BEING POSTED TO THE WRONG QUARTER/YEAR AND INTEREST AND PENALTY MAY BE ASSESSED.**

ITEM	INSTRUCTIONS			
1. PAYROLL DATE*	If your Payment Type is:			
	NEXT BANKING DAY	SEMI-WEEKLY	MONTHLY	QUARTERLY
	Enter the date employees were paid wages **and more than** $400 in California PIT withholdings were accumulated.		Enter the last day of the **month** employees were paid wages.	Enter the last day of the **quarter**. **See page 3.**
2. PAYMENT TYPE	Check one box only.			
3. PAYMENT QUARTER*	Enter the year (YY) and quarter (Q) in which the wages were paid to employees, i.e.: • If your payroll was in January, February or March of year 2000, use 00/1; • If your payroll was in April, May or June of year 2000, use 00/2; • If your payroll was in July, August or September of year 2000, use 00/3; or • If your payroll was in October, November or December of year 2000, use 00/4.			
4. PAYMENT AMOUNTS:	If any of the following amounts are zero, do not enter an amount. Leave the box blank.			
A) UI*	Enter the amount of UI payment deposits due (taxable UI wages times your UI rate).			
B) ETT*	Enter the amount of ETT due (taxable ETT wages times the ETT rate).			
C) SDI*	Enter the amount of SDI withheld from your employee's wages. (taxable SDI wages times the SDI rate).			
D) CALIFORNIA PIT*	Enter the amount of California PIT withheld from your employee's wages.			
E) PENALTY*	Enter the amount of penalty due for late payment of payroll taxes due. See pages 7 and 9 for the penalty calculation.			
F) INTEREST*	Enter the amount of interest due for late payment of payroll taxes due. See pages 8, and 9 for interest calculations.			
G) TOTAL DUE*	Enter the total of Item 4. A) through F).			

- Record your payroll tax deposits/payments on the Employer Record of California Tax/Withholdings Deposits found on page 12.

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TAXABLE WAGES

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Taxable wages are the wages paid to employees that are subject to payroll taxes based on the following annual limits:

TAX	TAXABLE WAGE LIMIT
Unemployment Insurance (UI)	First $ 7,000.00 in wages per employee
Employment Training Tax (ETT)	First $ 7,000.00 in wages per employee
State Disability Insurance (SDI)	First $46,327.00 in wages per employee

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HOW TO CALCULATE TAXABLE WAGES

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EXAMPLE: An employer has two employees. In the first quarter, Employee #1 is paid $8,000.00 and Employee #2 is paid $5,000.00.

First Quarter Taxable Wages	UI and/or ETT	SDI
Employee #1	$ 7,000.00	$ 8,000.00
Employee #2	$ 5,000.00	$ 5,000.00
TOTAL TAXABLE WAGES	$12,000.00	$13,000.00

In the second quarter, Employee #1 is paid $25,000.00 and Employee #2 is paid $1,000.00

Second Quarter Taxable Wages	UI and/or ETT	SDI
Employee #1	$ 0.00	$25,000.00
Employee #2	$ 1,000.00	$ 1,000.00
TOTAL TAXABLE WAGES	$ 1,000.00	$26,000.00

In the third quarter, Employee #1 is paid $5,000.00 and Employee #2 is paid $8,000.00

Third Quarter Taxable Wages	UI and/or ETT	SDI
Employee #1	$ 0.00	$ 5,000.00
Employee #2	$ 1,000.00	$ 8,000.00
TOTAL TAXABLE WAGES	$ 1,000.00	$13,000.00

In the fourth quarter, Employee #1 is paid $10,000.00 and Employee #2 is paid $15,000.00

Fourth Quarter Taxable Wages	UI and/or ETT	SDI
Employee #1	$ 0.00	$ 8,327.00
Employee #2	$ 0.00	$15,000.00
TOTAL TAXABLE WAGES	$ 0.00	$23,000.00

HOW TO CALCULATE PAYMENT AMOUNTS - UI PAYMENT AMOUNTS

UI taxes must be paid quarterly. However, UI taxes may be voluntarily prepaid during the quarter with any deposits of SDI and PIT.

HOW TO CALCULATE A UI PREPAYMENT:

- Total UI taxable wages for the pay period are $5,000.00.
- The UI rate for this example is 3.4% (.034). When completing the DE 88ALL, please use your UI rate or contact Contribution Rate Group's ACP line at (916) 653-7795 for rate information.

Calculation: UI Taxable Wages $5,000.00
                          x   UI Rate   x   .034
                          UI PREPAYMENT DUE $ 170.00   (ENTER IN BOX 4A ON COUPON)

HOW TO CALCULATE A UI QUARTERLY PAYMENT:

IF UI PREPAYMENTS HAVE BEEN MADE

Example: - The total UI taxable wages for the pay quarter are $12,000.00.
                  - The UI prepayments made during the quarter were $170.00.
                  - The UI rate for this example is 3.4% (.034).

Calculation: Total Quarterly UI Taxable Wages $12,000.00
                       x   UI Rate   x   .034
                          Total Quarterly UI Taxes Due $ 408.00
                       –   UI Tax Prepayment   –   170.00
                          UI QUARTERLY PAYMENT DUE $ 238.00   (ENTER IN BOX 4A ON COUPON)

HOW TO CALCULATE A UI QUARTERLY PAYMENT:

IF UI PREPAYMENTS HAVE NOT BEEN MADE:

Example: - The total UI taxable wages for the pay period are $12,000.00.
                  - The UI rate for this example is 3.4% (.034).

Calculation: Total Quarterly UI Taxable Wages $12,000.00
                       x   UI Rate   x   .034
                          TOTAL QUARTERLY UI TAXES DUE $ 408.00   (ENTER IN BOX 4A ON COUPON)

HOW TO CALCULATE PAYMENT AMOUNTS - ETT PAYMENT AMOUNTS

ETT taxes must be paid quarterly. However, ETT taxes may be voluntarily prepaid during the quarter with any deposits of SDI and PIT.

HOW TO CALCULATE A ETT PREPAYMENT:

Example: - The total UI taxable wages for the pay period are $5,000.00.
                  - The ETT rate for this example is 0.1% (.001). When completing the DE 88ALL, please use your ETT rate or contact CRG's ACP line at (916) 653-7795 for rate information.

Calculation: ETT Taxable Wages $ 5,000.00
                          x   ETT Rate   x   .001
                          ETT PREPAYMENT DUE $ 5.00   (ENTER IN BOX 4B ON COUPON)

HOW TO CALCULATE A ETT QUARTERLY PAYMENT:

(NOTE: IF THE ETT AMOUNT IS LARGER THAN THE UI AMOUNT, PLEASE RECALCULATE AND VERIFY THAT THE CORRECT PERCENTAGE IS BEING USED.)

IF ETT PREPAYMENTS HAVE BEEN MADE:

Example:
- The total ETT taxable wages for the quarter are $12,000.00.
- The ETT prepayments made during the quarter were $5.00.
- The ETT rate for this example is 0.1% (.001).

Calculation:

Total Quarterly ETT Taxable Wages	$12,000.00
x ETT Rate	x .001
Total Quarterly ETT Taxes Due	$ 12.00
− ETT Prepayment	− 5.00
ETT QUARTERLY PAYMENT DUE	$ 7.00 (ENTER IN BOX 4B ON COUPON)

IF ETT PREPAYMENTS HAVE NOT BEEN MADE:

Example:
- The total ETT taxable wages for the quarter are $12,000.00.
- The ETT rate for this example is 0.1% (.001).

Calculation:

Total Quarterly ETT Taxable Wages	$12,000.00
x ETT Rate	x .001
TOTAL QUARTERLY ETT PAYMENT DUE	$ 12.00 (ENTER IN BOX 4B ON COUPON)

HOW TO CALCULATE PAYMENT AMOUNTS - SDI PAYMENT AMOUNTS

SDI withholdings must be included when ever a deposit is required.

HOW TO CALCULATE A SDI DEPOSIT:

Example:
- The total SDI taxable wages for the pay period are $5,000.00.
- The SDI rate for this example is 0.7% (.007). When completing the DE 88ALL, please use your SDI rate or contact CRG's ACP line at (916) 653-7795 for rate information.

Calculation:

SDI Taxable Wages	$5,000.00
x SDI Rate	x .007
SDI DEPOSIT DUE	$ 35.00 (ENTER IN BOX 4C ON COUPON)

HOW TO CALCULATE A SDI QUARTERLY PAYMENT:

IF SDI DEPOSITS HAVE BEEN MADE:

Example:
- The total SDI taxable wages for the pay period are $13,000.00.
- The deposits made during the quarter were $25.00.
- The SDI rate for this example is 0.7% (.007).

Calculation:

Total Quarterly SDI Taxable Wages	$13,000.00
x SDI Rate	x .007
Total Quarterly SDI Taxes Due	$ 91.00
− SDI Deposited	− 50.00
QUARTERLY PAYMENT DUE	$ 41.00 (ENTER IN BOX 4C ON COUPON)

IF SDI DEPOSITS HAVE NOT BEEN MADE:

Example:
- The total SDI taxable wages for the pay period are $13,000.00.
- The SDI rate for this example is 0.7% (.007).

Calculation:

Total Quarterly SDI Taxable Wages	$13,000.00
x SDI Rate	x .007
TOTAL QUARTERLY PAYMENT DUE	$ 91.00 (ENTER IN BOX 4C ON COUPON)

HOW TO CALCULATE PAYMENT AMOUNTS - PIT PAYMENT AMOUNTS

HOW TO CALCULATE A PIT DEPOSIT:

Example:
- Based on federal deposit requirements, monthly deposits must be made.
- The total PIT withheld during the pay period was $600.00.

Calculation: Total PIT Withheld = Total PIT to Deposit $600.00   (ENTER IN BOX 4D ON COUPON)

HOW TO CALCULATE A PIT QUARTERLY PAYMENT:

IF PIT DEPOSITS HAVE BEEN MADE:

Example:
- The total PIT withheld during the quarter was $1,700.00.
- The total PIT deposited during the quarter was $1,500.00.

(NOTE: Frequently, if deposits are being made during the quarter, there will not be any PIT withholding included with the Quarterly Payment.)

Calculation:
Total PIT Withheld	$1,700.00
− Total PIT Deposited	−1,500.00
PIT QUARTERLY PAYMENT DUE	$ 200.00 (ENTER IN BOX 4D ON COUPON)

IF PIT PREPAYMENTS HAVE NOT BEEN MADE:

Example:
- Total PIT withheld during the quarter was $250.00.

Calculation:
Total PIT Withheld	$250.00
− Total PIT Deposited	− 0.00
PIT QUARTERLY PAYMENT DUE	$250.00 (ENTER IN BOX 4D ON COUPON)

HOW TO CALCULATE PAYMENT AMOUNTS - PENALTY AMOUNTS

PENALTY FOR A LATE DEPOSIT

A 10% penalty will be charged on any late deposit. For deposits, the penalty can only be charged on SDI and PIT amounts since depositing these withholdings is required by law. DO NOT include any UI and ETT prepayment amounts when calculating penalty since prepayment of these taxes is voluntary.

Example:
- The SDI deposit amount is $35.00.
- The PIT deposit amount is $600.00.
- The penalty for a late deposit is 10% (.10).

Calculation:
SDI Deposit Amount	$ 35.00
+ PIT Deposit Amount	+600.00
Total Amount Subject to Penalty	$635.00
10% Penalty	x .10
Total Penalty Due	$ 63.50 (ENTER IN BOX 4E ON COUPON)

PENALTY FOR A LATE QUARTERLY PAYMENT

A 10% penalty will be charged on any late Quarterly Payment. Penalty will be charged on the UI, ETT, SDI and PIT amounts for a late Quarterly Payment.

Example:
- The UI is $238.00.
- The ETT is $7.00.
- The SDI is $41.00.
- The PIT withheld is $200.00.
- The penalty for a late quarterly payment is 10% (.10).

Calculation:

UI Taxes	$ 238.00	
ETT Taxes	7.00	
SDI Withheld	41.00	
+ PIT Withheld	+ 200.00	
Total Amount Subject to Penalty	$ 486.00	
x 10% Penalty	x .10	
TOTAL PENALTY DUE	$ 48.60	(ENTER IN BOX 4E ON COUPON)

INTEREST FOR A LATE DEPOSIT

Interest will be charged on any late deposit. For deposits, interest can only be charged on SDI and PIT amounts since depositing these withholdings is required by law. DO NOT include any UI and ETT prepayment amounts when calculating interest since prepayment of these taxes is voluntary. The Daily Interest Factor for January 2000 through June 30, 2000 is .000219*. Beginning July 1, 2000, please contact your local Employment Tax Customer Service Office for the Daily Interest Factor.

Example:
- A deposit was due on May 24, 2000, and is considered late on May 15.
- The deposit was postmarked on June 3, 2000 and is 10 days late.
- The SDI deposit amount is $35.00.
- The PIT deposit amount is $600.00.
- The Daily Interest Rate for a late deposit is 0.000219% (0.000219).

Calculation:

SDI Deposit Amount	$ 35.00	
+ PIT Deposit Amount	+ 600.00	
Taxes Due	635.00	
x 10%	x 10%	
Penalty	63.50	
+ Taxes Due	+ 635.00	
Amount Subject to Interest Calculation	$ 698.50	
x Daily Interest Factor*	x .000219	
Daily Interest	0.152972	
x Numbers of Days Late	x 10	
INTEREST DUE	$ 1.53	(ENTER IN BOX 4F ON COUPON)

HOW TO CALCULATE PAYMENT AMOUNTS - INTEREST AMOUNTS

INTEREST FOR A LATE QUARTERLY PAYMENT

Interest will be changed on the UI, ETT, SDI, and PIT amounts for any late Quarterly Payment.

Example:
- The UI is $238.00.
- The ETT is $7.00.
- The SDI is $41.00.
- The PIT withheld is $200.00.
- A quarterly payment was due on April 1, 2000, and is considered late on May 2.
- The quarterly payment was due postmarked on May 11, 2000, and is 10 days late.

Calculation:

	UI Quarterly Payments	$	238.00
	ETT Quarterly Payment		7.00
	SDI Withheld		41.00
+	PIT Withheld	+	200.00
	Taxes Due	$	486.00
x	10%	x	10%
	Penalty	$	48.60
+	Taxes Due	+	486.00
	Amount Subject to Interest Calculation	$	534.60
x	Daily Interest Factor*	x	.000219
	Amount Subject to Interest Calculation		0.117077
x	Daily Interest Factor*	x	9
	INTEREST DUE	$	1.17 (ENTER IN BOX 4F ON COUPON)

EDD Employment Development Department
State of California

PAYROLL TAX DEPOSIT DE 88ALL (TYPE OR PRINT IN BLACK INK ONLY):

1. PAYROLL DATE: MUST BE COMPLETED

`0 3 3 1 0 0`
(Last PAYROLL DATE covered by deposit)

STATE OF CALIFORNIA
EMPLOYMENT DEVELOPMENT
DEPARTMENT
P O BOX 826276
SACRAMENTO CA 94230-6276

Sandra Jones
Jones' Flower Company

This is your Account Number; Please enter on your check

`1 2 3` `1 2 3 4` `5`

EMPLOYMENT DEVELOPMENT DEPARTMENT

01880198

2. PAYMENT TYPE: (MARK ONE BOX ONLY)

- NEXT BANKING DAY ☐
- SEMI-WEEKLY ☐
- MONTHLY ☐
- QUARTERLY ☒

3. PAYMENT QUARTER `0 0 1`

1998 Rate Tax

4. PAYMENT AMOUNTS:

		Amount
A)	UI	2 3 8 0 0
B)	ETT	7 0 0
C)	SDI	4 1 0 0
D)	California PIT	2 0 0 0 0
E)	Penalty	4 8 6 0
F)	Interest	1 1 7
G)	TOTAL PAID $	5 3 0 7 7

PAY THIS AMOUNT
TOTAL LINES A THROUGH F.
DO NOT FOLD OR STAPLE.
Make check payable to EDD.

PREPARER'S SIGNATURE
X *Sandra Jones*

TELEPHONE NO.
(310) 555-1212

DEPARTMENT USE ONLY

DE 88ALL Rev. 14 (2-00)

WORKSHEET FOR:

PAYROLL DATE [M][M][D][D][Y][Y]   PAYMENT QUARTER [Y][Y][Q]

LINE A: UI TAXABLE WAGES _____ X UI RATE [ ] = UI TAXES DUE _____ -- UI PREPAYMENTS _____ = _____

LINE B: ETT TAXABLE WAGES _____ X ETT RATE [ ] = ETT TAXES DUE _____ -- ETT PREPAYMENTS _____ = _____

LINE C: SDI TAXABLE WAGES _____ X SDI RATE [ ] = SDI TAXES DUE _____ -- SDI DEPOSITS _____ = _____

LINE D: CALIFORNIA PERSONAL INCOME TAX WITHHELD _____ -- PIT DEPOSITS _____ = _____

LINE E: PENALTY (IF APPLICABLE) _____ (SUBTOTAL OF LINES A, B, C, & D) X 10% (.10) PENALTY = _____

LINE F: INTEREST (IF APPLICABLE) _____ (SUBTOTAL OF LINES A, B, C, D, & E) X _____ (AMOUNT OF DAILY INTEREST) X _____ (NUMBER OF DAYS LATE) = _____

LINE G: TOTAL PAID (TOTAL OF LINES A, B, C, D, E, &F) = _____

WORKSHEET FOR:

PAYROLL DATE [M][M][D][D][Y][Y]　　PAYMENT QUARTER [Y][Y][Q]

LINE A: UI TAXABLE WAGES _____　X UI RATE [　] = UI TAXES DUE _____　-- UI PREPAYMENTS _____ = _____

LINE B: ETT TAXABLE WAGES _____　X ETT RATE [　] = ETT TAXES DUE _____　-- ETT PREPAYMENTS _____ = _____

LINE C: SDI TAXABLE WAGES _____　X SDI RATE [　] = SDI TAXES DUE _____　-- SDI DEPOSITS _____ = _____

LINE D: CALIFORNIA PERSONAL INCOME TAX WITHHELD _____　-- PIT DEPOSITS _____ = _____

LINE E: PENALTY (IF APPLICABLE) _____ (SUBTOTAL OF LINES A, B, C, & D)　X 10% (.10) PENALTY = _____

LINE F: INTEREST (IF APPLICABLE) _____ (SUBTOTAL OF LINES A, B, C, D, & E) X _____ (AMOUNT OF DAILY INTEREST) X _____ (NUMBER OF DAYS LATE) = _____

LINE G: TOTAL PAID (TOTAL OF LINES A, B, C, D, E, &F) = _____

WORKSHEET FOR:

PAYROLL DATE [M][M][D][D][Y][Y]　　PAYMENT QUARTER [Y][Y][Q]

LINE A: UI TAXABLE WAGES _____　X UI RATE [　] = UI TAXES DUE _____　-- UI PREPAYMENTS _____ = _____

LINE B: ETT TAXABLE WAGES _____　X ETT RATE [　] = ETT TAXES DUE _____　-- ETT PREPAYMENTS _____ = _____

LINE C: SDI TAXABLE WAGES _____　X SDI RATE [　] = SDI TAXES DUE _____　-- SDI DEPOSITS _____ = _____

LINE D: CALIFORNIA PERSONAL INCOME TAX WITHHELD _____　-- PIT DEPOSITS _____ = _____

LINE E: PENALTY (IF APPLICABLE) _____ (SUBTOTAL OF LINES A, B, C, & D)　X 10% (.10) PENALTY = _____

LINE F: INTEREST (IF APPLICABLE) _____ (SUBTOTAL OF LINES A, B, C, D, & E) X _____ (AMOUNT OF DAILY INTEREST) X _____ (NUMBER OF DAYS LATE) = _____

LINE G: TOTAL PAID (TOTAL OF LINES A, B, C, D, E, &F) = _____

EMPLOYER RECORD OF CALIFORNIA TAX/WITHHOLDING DEPOSITS

PMT NO.	PAYROLL DATE	QTR	UNEMPLOYMENT INSURANCE	EMPLOYMENT TRAINING TAX	STATE DISABILITY INSURANCE	PERSONAL INCOME TAX	TOTAL OF TAXES AND WITHHOLDINGS	PAYMENT DATE
1								
2								
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REORDER FORM

FOR DE 88 PAYROLL TAX DEPOSIT COUPON BOOKLET

Your Account Number here

_____/_____/_____ **PLEASE ALLOW SIX WEEKS FOR DELIVERY**
(DATE OF REQUEST)

DO NOT attempt to use this form as a post card.

Please mail this form in an envelope to ensure confidentiality of your account number.

Mail to: Employment Development Department
Account Services Group - MIC 28
P.O. Box 826880
Sacramento, CA 94280-0001

Your Account Number here

Mail to: Employment Development Department
Account Services Group - MIC 28
P.O. Box 826880
Sacramento, CA 94280-0001

Please correct your address by using the ADDRESS CHANGE ONLY section and return to EDD.
PLEASE SEE REVERSE SIDE FOR MORE OPTIONS

CHANGE OF ADDRESS OR BUSINESS / FINAL REPORT FORM
COMPLETE SECTION BELOW IF THERE IS A CHANGE OF BUSINESS NAME, DISCONTINUANCE OF BUSINESS, OR CHANGE OF MAILING ADDRESS

☐ ADDRESS CHANGE ONLY
(Please provide new mailing address/telephone number below.)

☐ Have discontinued paying wages.
Last wage payment made on _____/_____/_____
(DATE)

☐ My business discontinued without successor: _____/_____/_____
(Please provide future mailing address below.) (DATE)

REMINDER: If you have discontinued paying wages or your business has been discontinued without a successor, you have ten (10) days to file your final Report of Wages (DE 6) and Annual Reconciliation of Contributions (DE 7).

_____
(STREET AND NUMBER)

_____
(CITY, STATE, AND ZIP CODE)

( )_____
(TELEPHONE NUMBER)

☐ NEW Federal Employer Identification Number _____

☐ CHANGE OF OWNERSHIP: Enter exact date ____/____/____ and type of change:

☐ Change of business name.　☐ Partnership dissolved.　☐ Partner(s) added.　☐ Partner(s) withdrew.

☐ Partial sale only, not out-of-business.　☐ Entire business sold (successor name):_____

☐ Corporation formed.　☐ Corporation dissolved.　☐ Other (explain):_____

OWNER'S NAME(S) FOLLOWING CHANGE OF OWNERSHIP	BUSINESS NAME	BUSINESS MAILING ADDRESS

SIGNATURE _____

TITLE _____

PHONE NO. (____)_____

FOR DEPARTMENT USE ONLY
ENTERED BY:_____ DATE:____/____/____